

North Dakota Office of State Tax Commissioner
Motor Vehicle Fuel Tax Claim For Refund

2008

Report For Period Ending - Month _____ Day ____ Year _____

Federal Employer Identification Number

--	--

If your form does not have a label affixed to it, enter your identification number and your name and address in the appropriate spaces.

Name
Address
City, State and Zip Code

**Please Read
Instructions Before
Completing Form**

When To File Claim

A claim for a refund of **motor vehicle fuel (gasoline/gasohol)** taxes of \$5.00 or more may be filed by the state, a county, or a local government using the fuel in equipment for construction, reconstruction, or maintenance of roads or highways or other maintenance purposes. A claim covering tax on motor vehicle fuel purchased during calendar year 2008 may be filed at the following times:

- ☐ a. Any time between January 1, 2009 and June 30, 2009.
- ☐ b. Any time during the year the fuel was purchased when the refundable taxes reach \$400.00 or more.

Note - The claim for a refund of taxes paid on gasoline/gasohol purchased in 2008 must be filed no later than June 30, 2009.

Refund Calculations
(Attach original invoices or a certified history)

1. Enter total gallons of gasoline/gasohol purchased
2. Enter the total gallons from Line 1 used by ineligible vehicles
3. Subtract Line 2 from Line 1
4. Compute tax of **\$.23 times Line 3**
5. Enter the mandatory deduction of **\$.01 times the gallons on Line 3**
6. **Refund payable:** Subtract Line 5 from Line 4

Office Use	Round Gallons To Nearest Gallon	
R		.0
V		.0
W		.0
3	\$	
4	\$	
Y	\$	

I declare, under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, that this claim, including any accompanying attachments, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete claim.

Signature of Claimant (Mandatory)

Date

Claimant Telephone Number

Signature of Preparer other than Claimant

Date

Do Not Write In This Space

Mail to: Office of State Tax Commissioner
600 E. Boulevard Ave., Dept. 127
Bismarck, North Dakota 58505-0599

Screen _____ Update _____
Date _____ Date _____

Instructions

State and Local Governments

Agencies of the state, counties, cities, and other political subdivisions may claim a refund of state motor vehicle fuel taxes on fuel used in non-licensed, off-road equipment and machinery. Tax refunds also apply to fuel used in licensed vehicles, provided those vehicles are used for construction, reconstruction, of road or street maintenance projects.

Form

If your form has a name and address imprinted on it and if the information is incorrect, make the appropriate corrections. If the social security or federal employer identification number is incorrect, enter the correct number in the space provided for that number. If your form does not have a name and address imprinted on it, enter your social security or federal employer identification number, name, and address in the appropriate spaces. Complete the form in its entirety and be sure to sign and date it. The claimant is directly responsible for the accuracy of the information. Fuel dealers are prohibited by law from preparing refund claims for consumers.

Licensed Motor Vehicle Defined

Licensed motor vehicle means any motor vehicle licensed for operation upon public roads or highway, but does not include a vehicle with a permanently mounted manure spreader or stack moving unit.

Original Invoices or Sales Tickets

Invoices, sales tickets, or certified listings which do not contain the required information will not be accepted, and the entire claim may be denied.

The law requires that invoices or sales tickets, or certified listings, detailing fuel purchases be submitted with claims for tax refunds. The information on these documents must be entered by the seller of the fuel. The law specifies that each invoice or sales ticket must include:

- The seller's name and address;
- The date the fuel was purchased;
- The type of product;
- The number of gallons of motor vehicle fuel purchased;
- The name of the claimant.

In addition, there should be a document number on the invoice or sales ticket.

The invoices or sales tickets must be **originals**; and if the original invoices or sales tickets are lost, the claimant may substitute duplicates plus a separate affidavit on forms prescribed by the Tax Commissioner.

If there are 50 or more original invoices or sales tickets, those documents must be organized in date order and grouped by month with summarized totals.

Certified Histories – In Lieu of Original Invoices

A claimant may submit certified histories detailing the required information. Certified histories must be prepared by the seller of the fuel. The histories must detail each purchase of fuel on which a refund is claimed. The histories must include certification statements verifying that the information is a true and correct record of sales to the specific consumer and that original documentation is available for audit purposes.

Mandatory Deductions from Tax Refunds

The law requires that \$.01 per gallon be deducted from the tax refund for the Township Highway Aid Fund.

Audits

Tax refund claims are subject to audit by the Tax Commissioner. An audit may be conducted any time within three years after the due date of the claim or within three years after the claim was filed, whichever occurs later. When a claim is selected for audit, the claimant is expected to provide any additional information required by the Tax Commissioner.

Instructions for Lines 1 – 6

Line 1: Enter the total gallons of gasoline/gasohol purchased during calendar year 2008. Do not include diesel fuel or propane purchases.

Line 2: Enter the number of gallons reported on line 1 that were used in ineligible vehicles.

Line 3: Subtract line 2 from line 1 to compute the net gallons on which the refund is based.

Line 4: Compute the tax paid on the net gallons subject to refund. Multiply \$.23 times the gallons on line 3.

Line 5: To compute the mandatory deductions, multiply \$.01 times the gallons on line 3.

Line 6: Subtract line 5 from line 4.

If You Need Assistance

If there are questions concerning the claim or the invoices, please contact the Motor Fuel Tax Section at 701-328-3126 or fueltax@nd.gov.